CERTIFICATE

To the Clerk of Osborne County, State of Kansas
We, the undersigned, officers of
City of Downs, Kansas
certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditures for the various funds for the year 2022; and
(3) the Amount(s) of 2021 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2022 Adopted Budget: Budget Authority for Expenditures	2022 Adopted Budget: Amount of 2021 Ad Valorem Tax	County Clerk's Use Only
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Statement of Indebtedness		4			
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Computation to Determine State Library Grant		6			
Fund	**K.S.A.**				
General	12-101a	7	775,152	180,566	
Debt Service	10-113	8	237,038	156,681	
Library	12-1220	8	24,633	20,442	
Industrial Promotion	12-1617H	9	7,529	4	
Special Highway		10	118,422		
Cemetery Care		10	10,303		
Special Parks and Recreation		11	3,880		
Water and Sewer Utility		12	387,718		
Non-Budgeted Funds-A		13			
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Totals		xxxxxxx	1,564,675	357,693	
					County Clerk's Use Only
Budget Summary		15			
Neighborhood Revitalization Rebate					Nov 1, 2021 Total Assessed Valuation

Assisted by:
D. Scot Loyd, CPA, CGFM, CFE, CGMA
Jan Nolde, CPA, CFE, CGMA
Address:
Swindoll, Janzen, Hawk & Loyd, LLC
123 S. Main McPherson, KS 67460
Email:
scotloyd@sjhl.com, jannolde@sjhl.com
Attest: _____, 2021

County Clerk

Governing Body

CITY OF DOWNS SEAL KANSAS

No assurance is provided.

City of Downs, Kansas

2022

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Funds for 2021	Ad Valorem Levy Tax Year 2020	Allocation for Year 2022				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	254,666	46,590	857	281	2,109	449
Debt Service	45,426	8,310	153	50	376	80
Library	18,687	3,419	63	21	155	33
Industrial Promotion	4	1	0	0	0	0
TOTAL	318,783	58,320	1,073	352	2,640	562

County Treas Motor Vehicle Estimate 58,320
County Treas Recreational Vehicle Estimate 1,073
County Treas 16/20M Vehicle Estimate 352
County Treas Commercial Vehicle Tax Estimate 2,640
County Treas Watercraft Tax Estimate 562

Motor Vehicle Factor 0.18295
Recreational Vehicle Factor 0.00337
16/20M Vehicle Factor 0.00110
Commercial Vehicle Factor 0.00828
Watercraft Factor 0.00176

No assurance is provided.

City of Downs, Kansas 2022

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2020	Current Amount for 2021	Proposed Amount for 2022	Transfers Authorized by Statute
General	City Equipment Reserve	10,700	5,000	5,000	12-1,117
Water and Sewer	Bond and Interest	70,500	70,000	70,000	12-825d
Water and Sewer	General	25,000	25,000	25,000	12-825d
General	Sp Park & Rec	0	2,765	0	12-1,117
General	Fire Equipment Reserve	0	2,000	2,000	12-1,117
	Totals	106,200	104,765	102,000	
	Adjustments*				
	Adjusted Totals	106,200	104,765	102,000	

No assurance is provided.

*Note: Adjustments are required only if the transfer is being made in 2021 and/or 2022 from a non-budgeted fund.

City of Downs, Kansas

2022

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1,2021	Date Due		Amount Due 2021		Amount Due 2022	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
None											
Total G.O. Bonds					**0**			**0**	**0**	**0**	**0**
Revenue Bonds:											
None											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
KDHE - Water Supply	8/1/2006	2/1/2026	3.69	436,873	153,381	Feb/Aug	Feb/Aug	5,425	25,643	4,470	26,598
KDHE - Sewer	3/1/2009	9/1/2028	2.57	1,189,333	711,056	Mar/Sept	Mar/Sept	17,838	81,144	15,730	83,242
KDHE - Water Supply	12/20/2018	8/1/2040	2.54	1,580,532	1,580,532	Feb/Aug	Feb/Aug	39,758	61,524	38,185	63,097
Total Other					**2,444,969**			**63,021**	**168,311**	**58,385**	**172,937**
Total Indebtedness					**2,444,969**			**63,021**	**168,311**	**58,385**	**172,937**

No assurance is provided.

City of Downs, Kansas

2022

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Item Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1 2021	Payments Due 2021	Payments Due 2022
Skid Steer Loader	11/29/2019	72	4.70	50,009	37,894	9,449	9,451
Streetsweeper	3/23/2020	60	2.95	25,000	19,996	5,337	5,336
Ditch Witch	11/22/2020	52	2.75	54,500	48,709	11,581	11,582
Totals					**106,599**	**26,367**	**26,369**

No assurance is provided.

***If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

WORKSHEET FOR STATE GRANT-IN-AID TO PUBLIC LIBRARIES AND REGIONAL LIBRARY SYSTEMS

Budgeted Year: 2022

Library found in: City of Downs, Kansas
Osborne County

Two tests are used to determine eligibility for State Library Grant. If the grant is approved, then the municipality's library will be paid the grant on February 15 of each year.

First test:

	Current Year 2021	Proposed Year 2022
Ad Valorem Tax	$18,687	$20,442
Delinquent Tax	$500	$500
Motor Vehicle Tax	$3,465	$3,419
Recreational Vehicle Tax	$69	$63
16/20M Vehicle Tax	$33	$21
LAVTR	$0	$0
	$0	$0
TOTAL TAXES	$22,754	$24,445
Difference in Total Taxes:	$1,691	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$4,139,709	$4,527,285
Did Assessed Valuation Decrease?	No	
Levy Rate	4.515	4.515
Difference in Levy Rate:	0.000	
Qualify for grant: Qualify		

Overall does the municipality qualify for a grant? **Qualify**

If the municipality would not have qualified for a grant, please see the below narrative for assistance from the State Library.

City of Downs, Kansas 2022

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	231,254	317,203	265,867
Receipts:			
Ad Valorem Tax	263,546	254,666	xxxxxxxxxxxxxxxxxxxxx
Delinquent Tax	7,963	3,000	3,000
Motor Vehicle Tax	48,202	46,493	46,590
Recreational Vehicle Tax	779	918	857
16/20M Vehicle Tax	446	438	281
Commercial Vehicle Tax	2,103	2,226	2,109
Watercraft Tax	448	481	449
Gross Earning (Intangible) Tax	0	9,643	12,433
LAVTR	0	0	0
City and County Revenue Sharing	0	0	0
Highway Connecting Links	10,007	8,000	8,000
Local Sales Tax	108,825	98,000	98,000
Franchise Tax	67,729	69,000	69,000
Dog Licenses	1,740	2,000	2,000
Other Licenses and Permits	12,313	7,000	7,000
Rural Fire Contracts & Runs	15,000	15,000	15,000
Swimming Pool	14,997	12,000	12,000
Court Fines & Impound Fees	3,945	2,000	2,000
Rent	640	7,000	7,000
Clinic Rent	4,200	4,000	4,000
Reimbursements	6,769	1,000	1,000
Sale of Cemetery Lots & City Property	1,927	0	0
Transfer from Water & Sewer Utiliity	25,000	25,000	25,000
Memorials Fire Department	6,071	0	0
In Lieu of Taxes (IRB)	10,957	5,000	5,000
Interest on Idle Funds	3,125	3,000	3,000
Neighborhood Revitalization Rebate			0
Miscellaneous	13,530	5,000	5,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**630,262**	**580,865**	**328,719**
Resources Available:	**861,516**	**898,068**	**594,586**

City of Downs, Kansas

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Resources Available:	861,516	898,068	594,586
Expenditures:			
General Government	101,070	119,500	119,500
Maintenance Shop	0	0	0
Street Improvement	115,452	109,786	129,787
Fire	42,795	39,500	39,500
Park	26,126	26,000	36,000
Swimming Pool	58,660	40,500	40,500
Cemetery	13,146	12,000	12,000
Memorial Hall	16,025	14,000	14,000
Sub-Total detail page	373,274	361,286	391,287
Ambulance	7,500	0	0
Audit and Budget	9,150	9,150	10,000
Utilities	56,040	55,000	55,000
Employee benefits	85,899	90,000	90,000
Transfer to City Equipment Reserve Fund	10,700	5,000	5,000
Transfer to Fire Equipment Reserve Fund	0	2,000	2,000
Clinic	1,750	1,000	1,000
Demolition	0	0	0
Transfer to Special Park & Rec Fund	0	2,765	0
Transfer to General Fund	0	106,000	0
Cash Forward (2022 column)			220,865
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**544,313**	**632,201**	**775,152**
Unencumbered Cash Balance Dec 31	317,203	265,867	xxxxxxxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount:	836,467	844,063	775,152
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	775,152
		Tax Required	180,566
	Delinquent Comp Rate:	0.0%	0
		Amount of 2021 Ad Valorem Tax	180,566

No assurance is provided.

City of Downs, Kansas 2022

Adopted Budget **General Fund - Detail Expenditures**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Expenditures:			
General Government			
Salaries	39,019	60,000	60,000
Contractual	56,332	55,000	55,000
Commodities	5,719	4,500	4,500
Total	**101,070**	**119,500**	**119,500**
Maintenance Shop			
Contractual	0	0	0
Commodities	0	0	0
Total	**0**	**0**	**0**
Street Improvement			
Personal Services	8,061	13,000	13,000
Contractual	10,347	40,000	60,000
Commodities	82,257	42,000	42,000
Lease Purchases	14,787	14,786	14,787
Total	**115,452**	**109,786**	**129,787**
Fire			
Personal Services	15,678	15,000	15,000
Contractual	1,682	23,000	23,000
Commodities	25,435	1,500	1,500
Total	**42,795**	**39,500**	**39,500**
Park			
Personal Services	0	12,000	22,000
Contractual	7,868	7,500	7,500
Commodities	18,258	6,500	6,500
Total	**26,126**	**26,000**	**36,000**
Swimming Pool			
Personal Services	26,715	26,000	26,000
Contractual	3,094	7,500	7,500
Commodities	28,851	7,000	7,000
Total	**58,660**	**40,500**	**40,500**
Cemetery			
Personal Services	11,304	9,000	9,000
Contractual	1,432	2,000	2,000
Commodities	410	1,000	1,000
Total	**13,146**	**12,000**	**12,000**
Memorial Hall			
Personal Services	11,303	9,100	9,100
Contractual	3,799	4,200	4,200
Commodities	923	700	700
Total	**16,025**	**14,000**	**14,000**
Page Total	**373,274**	**361,286**	**391,287**

(Note: Should agree with general sub-totals.)

City of Downs, Kansas 2022

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	3,225	133	388
Receipts:			
Ad Valorem Tax	45,467	45,426	xxxxxxxxxxxxxxxxx
Delinquent Tax	1,490	500	500
Motor Vehicle Tax	8,735	8,425	8,310
Recreational Vehicle Tax	141	167	153
16/20M Vehicle Tax	81	79	50
Commercial Vehicle Tax	381	403	376
Watercraft Tax	81	87	80
Transfer from Water and Sewer Utility	70,500	70,500	70,500
Transfer from General Fund	0	106,000	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**126,876**	**231,587**	**79,969**
Resources Available:	**130,101**	**231,720**	**80,357**
Expenditures:			
Water Loan - Principal	24,722	25,643	26,598
Water Loan - Interest	6,346	5,425	4,470
Sewer Loan - Principal	79,098	81,144	83,242
Sewer Loan - Interest	19,802	17,838	15,730
Water Loan - Principal	0	61,524	63,097
Water Loan - Interest	0	39,758	38,185
Cash Basis Reserve (2022 column)			5,716
Miscellaneous			
Does miscellanous exceed 10% of Total Exp			
Total Expenditures	**129,968**	**231,332**	**237,038**
Unencumbered Cash Balance Dec 31	133	388	xxxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount:	131,697	130,298	237,038
		Non-Appropriated Balance	
See Tab C		Total Expenditure/Non-Appr Balance	237,038
		Tax Required	156,681
	Delinquent Comp Rate:	0.0%	0
		Amount of 2021 Ad Valorem Tax	156,681

Adopted Budget **Library**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	18,704	18,687	xxxxxxxxxxxxxxxxx
Delinquent Tax	618	500	500
Motor Vehicle Tax	3,593	3,465	3,419
Recreational Vehicle Tax	58	69	63
16/20M Vehicle Tax	33	33	21
Commercial Vehicle Tax	157	166	155
Watercraft Tax	32	36	33
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**23,195**	**22,956**	**4,191**
Resources Available:	**23,195**	**22,956**	**4,191**
Expenditures:			
Appropriation to Library	23,195	22,956	24,633
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**23,195**	**22,956**	**24,633**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount:	23,758	22,956	24,633
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	24,633
		Tax Required	20,442
	Delinquent Comp Rate:	0.0%	0
		Amount of 2021 Ad Valorem Tax	20,442

No assurance is provided.

City of Downs, Kansas 2022

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Industrial Promotion**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	7,034	12,111	7,524
Receipts:			
Ad Valorem Tax	4,016	4	xxxxxxxxxxxxxxxxx
Delinquent Tax	130	100	0
Motor Vehicle Tax	771	744	1
Recreational Vehicle Tax	12	15	0
16/20M Vehicle Tax	7	7	0
Commercial Vehicle Tax	34	36	0
Watercraft Tax	7	8	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**4,977**	**914**	**1**
Resources Available:	12,011	13,025	7,525
Expenditures:			
Payments to Downs Enterprise	-100	5,501	7,529
Cash Forward (2022 column)			
Miscellaneous	0		
Does miscellaneous exceed 10% Total Exp	Exceed 10% Rule		
Total Expenditures	**-100**	**5,501**	**7,529**
Unencumbered Cash Balance Dec 31	12,111	7,524	xxxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount:	7,337	5,601	7,529
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	7,529
		Tax Required	4
	Delinquent Comp Rate:	0.0%	0
		Amount of 2021 Ad Valorem Tax	4

Adopted Budget 0	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount:	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2021 Ad Valorem Tax	0

No assurance is provided.

City of Downs, Kansas 2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	102,137	90,123	97,492
Receipts:			
State of Kansas Gas Tax	21,286	21,050	20,930
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**21,286**	**21,050**	**20,930**
Resources Available:	**123,423**	**111,173**	**118,422**
Expenditures:			
Contractual Services	0	2,000	2,000
Commodities	27,509	100	100
Ditch Witch Lease Purchase	5,791	11,581	11,582
Cash Forward (2022 column)			104,740
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**33,300**	**13,681**	**118,422**
Unencumbered Cash Balance Dec 31	90,123	97,492	0
2020/2021/2022 Budget Authority Amount:	142,113	140,597	118,422

Adopted Budget

Cemetery Care	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	8,776	9,603	9,703
Receipts:			
Donations	709	500	500
Interest on Idle Funds	118	100	100
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**827**	**600**	**600**
Resources Available:	**9,603**	**10,203**	**10,303**
Expenditures:			
Contractual Services	0	0	1,000
Commodities	0	500	1,000
Capital Outlay	0	0	500
Cash Forward (2022 column)			7,803
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**500**	**10,303**
Unencumbered Cash Balance Dec 31	9,603	9,703	0
2020/2021/2022 Budget Authority Amount:	9,702	7,477	10,303

No assurance is provided.

City of Downs, Kansas 2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Parks and Recreation**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	2,083	-2,765	1,880
Receipts:			
Transfer from General Fund	0	2,765	0
Grain Sales	319	2,000	2,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**319**	**4,765**	**2,000**
Resources Available:	**2,402**	**2,000**	**3,880**
Expenditures:			
Commodities	5,167	120	3,880
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**5,167**	**120**	**3,880**
Unencumbered Cash Balance Dec 31	-2,765	1,880	0
2020/2021/2022 Budget Authority Amount:	8,513	5,800	3,880

See Tab B

Adopted Budget

0	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2020/2021/2022 Budget Authority Amount:	0	0	0

No assurance is provided.

City of Downs, Kansas 2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water and Sewer Utility**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	-38,359	-1,982	4,538
Receipts:			
Sales	361,433	380,000	408,000
Connection Fees	1,006	100	100
Reimbursed Expenses	4,703	1,000	1,000
Expansion Contribution	1,300	0	0
Loan Proceeds	836,342	660,375	0
CDBG Proceeds	330,765	262,235	0
Interest on Idle Funds			
Miscellaneous	8,127		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,543,676**	**1,303,710**	**409,100**
Resources Available:	**1,505,317**	**1,301,728**	**413,638**
Expenditures:			
Water Production			
Personal Services	30,991	30,000	31,000
Contractual	44,445	40,000	40,000
Commodities	151,248	112,000	112,000
Sewer			
Personal Services	28,261	28,000	29,000
Contractual	11,838	11,000	11,000
Commodities	23,513	20,000	20,000
General and Administative			
Personal Services	33,161	30,000	34,000
Contractual	25,361	25,000	25,000
Commodities	2,505	1,000	1,000
Other Expenditures			
Sales Tax	3,434	3,000	3,000
Water Protection Fee	1,850	2,000	2,000
Transfer to Bond and Interest - Water	70,500	70,500	70,500
Transfer to General Fund	25,000	0	0
Water Treatment Plant	1,055,192	924,690	0
Cash Forward (2022 column)			9,218
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,507,299**	**1,297,190**	**387,718**
Unencumbered Cash Balance Dec 31	-1,982	4,538	25,920
2020/2021/2022 Budget Authority Amount:	426,875	351,100	387,718
	See Tab A	**See Tab C**	

No assurance is provided. **See Tab B**

ity of Downs, Kansas

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2020 is to be shown)

2022

on-Budgeted Funds-A

) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
ire Equipment Reserve		**Freda Collar Trust**		**Sypulski Trust**		**Memorial Hall**		**Truck Route**		
encumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
sh Balance Jan 1	14,152	Cash Balance Jan 1	2,132	Cash Balance Jan 1	33,830	Cash Balance Jan 1	38,681	Cash Balance Jan 1	4,480	93,275
ceipts:		Receipts:		Receipts:		Receipts:		Receipts:		
ant	975	None	0	None	0	Grants	0	None	0	
from General Fund	10,700									
tal Receipts	11,675	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	11,675
sources Available:	25,827	Resources Available:	2,132	Resources Available:	33,830	Resources Available:	38,681	Resources Available:	4,480	104,950
penditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
ne	0	None	0	None	0	Commodities	15,717	None	0	
tal Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	15,717	Total Expenditures	0	15,717
sh Balance Dec 31	25,827	Cash Balance Dec 31	2,132	Cash Balance Dec 31	33,830	Cash Balance Dec 31	22,964	Cash Balance Dec 31	4,480	**89,233** **
										89,233 **

**Note: These two block figures should agree.

o assurance is provided.

City of Downs, Kansas

NON-BUDGETED FUNDS (B)

(Only the actual budget year for 2020 is to be shown)

2022

Non-Budgeted Funds-B

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Cemetery Endowment		**Ambulance Fund**		**Marie Thomas Trust**		**Memorial Park Trust Fun**		**Geometric Fund**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Dec 31	18,067	Cash Balance Dec 31	5,653	Cash Balance Dec 31	6,292	Cash Balance Dec 31	2,551	Cash Balance Dec 31	32,096	64,659
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
None	0	None	0	None	0	Donations	595	Grants	36,969	
Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	595	Total Receipts	36969	37,564
Resources Available:	18,067	Resources Available:	5,653	Resources Available:	6,292	Resources Available:	3,146	Resources Available:	69,065	102,223
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
None	0	None	0	None	0	None	0	Contractual Services	27,755	
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	27,755	27,755
Cash Balance Dec 31	18,067	Cash Balance Dec 31	5,653	Cash Balance Dec 31	6,292	Cash Balance Dec 31	3,146	Cash Balance Dec 31	41,310	**74,468** **
										74,468 **

**Note: These two block figures should agree.

No assurance is provided.

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF DOWNS **, HEREBY NOTIFIES THE** OSBORNE **COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;**

☑ Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 79.008. The date of our hearing is September 7 2021 at 6:00 AM/PM and will be held at City Hall 715 Railroad in Downs, Kansas.

☐ No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before August 25, 20___.

WITNESS my hand and official seal on July 6, 2021.

(Seal)

CITY OF DOWNS SEAL KANSAS

John L. Bissell Mayor

Clerk or Officer of Governing Body

NOTE: Notice required to be sent to County Clerk on or before 5 p.m. on July 20, otherwise Revenue Neutral Rate cannot be exceeded. Signed notice may be scanned and sent electronically.

SEP 13 2021

Resolution No. 2021-2

A RESOLUTION OF THE CITY OF DOWNS, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE

WHEREAS, the Revenue Neutral Rate for the City of Downs was calculated as 77.008 mills by the Osborne County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the City of Downs will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on September 9, 2021, at Downs Municipal Office, 715 Railroad, Downs, Kansas allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of Downs, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE CITY OF DOWNS:

The City of Downs shall levy a property tax rate exceeding the Revenue Neutral Rate of 79.008 mills.

This resolution shall take effect and be in force immediately upon its adoption and shall remain in effect until future action is taken by the Governing Body.

ADOPTED this 9th day of September, 2021 and **SIGNED** by the Mayor.

CITY OF DOWNS SEAL KANSAS

John L. Bisnette

John L. Bisnette, Mayor

Attested:

Miranda Robinson

Miranda Robinson, City Clerk

Resolution No. 2021-3

A RESOLUTION OF THE CITY OF DOWNS, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE

WHEREAS, the Revenue Neutral Rate for the City of Downs was calculated as 77.008 mills by the Osborne County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the City of Downs will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on September 9, 2021, at Downs Municipal Office, 715 Railroad, Downs, Kansas allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of Downs, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE CITY OF DOWNS:

The City of Downs shall levy a property tax rate exceeding the Revenue Neutral Rate of 77.008 mills.

This resolution shall take effect and be in force immediately upon its adoption and shall remain in effect until future action is taken by the Governing Body.

ADOPTED this 9th day of September, 2021 and **SIGNED** by the Mayor.

CITY OF DOWNS SEAL KANSAS

John L. Bisnette, Mayor

Attested:

Miranda Robinson, City Clerk

NOTICE OF RATE AND BUDGET HEARING

The governing body of

City of Downs, Kansas

will meet on September 7, 2021 at 6:10 PM at City Hall, Downs, KS for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.

Detailed budget information is available at City Hall, Downs, KS and will be available at this hearing.

Revenue Neutral Rate Hearing will be held beginning at 6:00 PM immediately preceding the budget adoption hearing

BUDGET SUMMARY

Proposed Budget 2022 Expenditures and Amount of 2021 Ad Valorem Tax establish the maximum limits of the 2022 budget.

Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2020		Current Year Estimate for 2021		Proposed Budget for 2022		
FUND	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2021 Ad Valorem Tax	Estimate Tax Rate *
General	544,313	60.605	632,201	61.518	775,152	180,566	39.884
Debt Service	129,968	10.983	231,332	10.974	237,038	156,681	34.608
Library	23,195	4.518	22,956	4.515	24,633	20,442	4.515
Industrial Promotion		0.970	5,501	0.001	7,529	4	0.001
Special Highway	33,300		13,681		118,422		
Cemetery Care			500		10,303		
Special Parks and Recreation	5,167		120		3,880		
Water and Sewer Utility	1,507,299		1,297,190		413,638		
Non-Budgeted Funds-A	15,717						
Non-Budgeted Funds-B	27,755						
Totals	2,286,714	77.076	2,203,481	77.008	1,590,595	357,693	79.008
*Revenue Neutral Rate***							*70.416*
Less: Transfers	106,200		104,765		102,000		
Net Expenditure	2,180,514		2,098,716		1,488,595		
Total Tax Levied	330,017		318,783		xxxxxxxxxxxxxxxxxxx		
Assessed Valuation	4,281,825		4,139,709		4,527,285		

Outstanding Indebtedness, January 1,	2019	2020	2021
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	1,069,196	968,257	2,444,969
Lease Purchase Principal	0	45,283	106,599
Total	1,069,196	1,013,540	2,551,568

*Tax rates are expressed in mills

*** Revenue Neutral Rate as defined by 2021 Kansas Senate Bill 13.*

Miranda Robinson

City Official Title: City Clerk

No assurance is provided.